

HUMAN RESOURCES

BUDGET UNIT: EMPLOYEE BENEFITS & SERVICES (SDG HRD)

I. GENERAL PROGRAM STATEMENT

This fund was established to account for administrative and management fees collected for managing the County's various employee benefit plans. The fees collected are subsequently transferred to the general fund for the reimbursement of actual administrative and management costs. There is no staffing associated with this budget unit.

II. BUDGET AND WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Appropriation	-	2,621,200	2,419,579	3,335,953
Total Revenue	1,598,761	1,022,439	2,084,771	2,072,000
Fund Balance		1,598,761		1,263,953

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

PROGRAM CHANGES

Beginning in 2003-04, revenues for consulting fees will be transferred in from various medical and dental trust funds and then transferred out to the general fund. Previously, these costs were paid directly from the various trust funds. This change will provide better accountability and tracking for fully costing employee benefits administration. Revenues are also increased as per the investment services provider contract with ING, which was approved by the Board on April 9, 2003.

GROUP: Administrative/Executive DEPARTMENT: Human Resources - Employee Benefits & Services FUND: Special Revenue SDG HRD			FUNCTION: General ACTIVITY: Personnel		
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2003-04 Final Budget
<u>Appropriation</u>					
Transfers	2,419,579	2,621,200	2,621,200	7,866	2,629,066
Contingencies	-	-	-	706,887	706,887
Total Appropriation	2,419,579	2,621,200	2,621,200	714,753	3,335,953
<u>Revenue</u>					
Use of Money & Prop	190,069	-	-	150,000	150,000
Current Services	1,894,702	-	-	1,337,000	1,337,000
Other Revenue	-	1,022,439	1,022,439	(437,439)	585,000
Total Revenue	2,084,771	1,022,439	1,022,439	1,049,561	2,072,000
Fund Balance		1,598,761	1,598,761	(334,808)	1,263,953

Board Approved Changes to Base Budget

Transfers	7,866	Projected cost increase for benefits administration.
Contingencies	706,887	Adjustment for fund balance.
Total Appropriation	714,753	
Revenue		
Use of Money & Prop	150,000	Interest.
Current Services	900,000	Change in accounting; moved from other revenue. Also reflects reduced revenues due to projected countywide staffing decreases.
	437,000	Revenue from ING for salary savings plan administration.
	1,337,000	
Other Revenue	(1,022,439)	Change in accounting; moved to current services revenue.
	585,000	Revenue for consulting fees. Previously paid directly from trust funds.
	(437,439)	
Total Revenue	1,049,561	
Fund Balance	(334,808)	